

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		transaction in which Royal Bank of Scotland was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
Salomon Smith Barney	Salomon Smith Barney	A RINC affiliate was mandated by Salomon for a possible transaction. The mandate was subsequently abandoned.
SAP Consulting	SAP	Client pitches by a RINC affiliate – the pitches were subsequently abandoned.
SAS Comte	SAS	A RINC affiliate pitched a transaction in which SAS was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.
SBC	SBC Communications	Client pitch by RINC – pitch was subsequently abandoned.
Schulte & Co. GmbH	Schulte	A RINC affiliate has been mandated on a transaction in which Schulte is listed as a possible participant and/or interested party.
Securitas Security	Securitas	A RINC affiliate pitched a transaction in which Securitas was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.
Sedgwick Claims; Sedgwick Claims Mgmt. Services Inc.	Sedgwick Group	Former client of a RINC affiliate.
SGS Controll Co MBH	SGS	Client pitch by a RINC affiliate.
SGS Thomson	SGS	Client pitch by a RINC affiliate
Siemens Automotive Ltd.; Siemens Gen III; Siemens VDO Automotive	Siemens	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated on a transaction in which Siemens was listed as a possible participant and/or interested party.

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		The mandate was subsequently abandoned. 3) RINC has pitched a transaction in which Siemens is listed as a possible participant and/or interested party.
Sigma Learning LLC	Sigma	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
Sirva Relocation	SIRVA	A RINC affiliate has pitched a transaction in which SIRVA is listed as a possible participant and/or interested party.
Société Generale	Société Generale	1) Client of a RINC affiliate – there is currently one ongoing mandate 2) A RINC affiliate is currently mandated on a transaction in which Societe Generale is listed as a possible participant and/or interested party.
Spartech Corp.	Spartech Corp.	Client pitch by RINC – pitch was subsequently abandoned.
Spirax Sarco	Spirax Sarco Engineering PLC	Client pitch by a RINC affiliate.
Sprint; Sprint Spectrum L.P.	Sprint	Client pitch by a RINC affiliate.
Spirent PLC	Spirent	Client of a RINC affiliate – there are currently five open mandates.
St. Paul (Bermuda) Ltd.; St. Paul/Bermuda; St. Paul Fire and Marine Insurance Company; St. Paul Mercury; St. Paul Surplus liens, Ins. Co.	St. Paul Companies	A RINC affiliate pitched a transaction in which St. Paul was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.
State Street Boulevard Trust Co.	State Street	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
STMicroelectronics Holding NV; STMicroelectronics NV	STMircroelectronics	1) Client pitch by RINC – pitch was subsequently abandoned.

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		2) A RINC affiliate was mandated on a transaction in which STMicroelectronics was listed as a possible participant and/or interested party. The mandate has been completed.
Sun Trust Bank Atlanta	Sun Trust	<ol style="list-style-type: none">1) RINC was mandated on a transaction in which Sun Trust was listed as a possible participant and/or interested party. The mandate has been completed;2) RINC has been mandated on a transaction in which Sun Trust is listed as a possible participant and/or interested party – the mandate is ongoing.
The Swatch Group	Swatch	Client pitch made by a RINC affiliate – the pitch was subsequently abandoned.
Swiss Re Insurance Company	Swiss Re	Client pitch by a RINC affiliate
Tennessee Valley Authority	Tennessee Valley Authority	RINC client. There is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.
Textron Inc.	Textron Inc.	<ol style="list-style-type: none">1) RINC client. There are currently no ongoing mandates.2) Client pitches by RINC
Thyssenkrupp AG	Thyssenkrupp AG	<ol style="list-style-type: none">1) Client pitch by RINC – pitch was subsequently abandoned.2) A RINC affiliate is currently mandated on a transaction in which Thyssenkrupp is listed as a possible participant and/or interested party.

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Tomkins PLC	Tomkins PLC	Client pitches by a RINC affiliate.
Toronto Dominion Bank	Toronto Dominion	1) Client pitch by RINC. 2) Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
Total SA	Total	Client pitches made by a RINC affiliate – pitches were subsequently abandoned.
TPI	TPI	Client pitches by a RINC affiliate.
Trelleborg AB	Trelleborg	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
TRW	TRW	A RINC affiliate was mandated on a transaction in which TRW was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
TT Electronics	TT Electronics	1) A RINC affiliate was mandated on a transaction in which TT Electronics was listed as a possible participant and/or interested party. The mandate was subsequently abandoned. 2) A RINC affiliate has pitched a transaction in which TT Electronics is listed as a possible participant and/or interested party.
Tyco Electronics Corp; Tyco International Ltd	Tyco	1) Client pitch by RINC – pitch was subsequently abandoned. 2) A RINC affiliate was mandated by Tyco for a possible transaction. The mandate was subsequently abandoned.

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UBS	UBS Warburg	Client of a RINC affiliate – there is currently one ongoing mandate.
UGC	UGC	Former client of a RINC affiliate – there are no ongoing mandates; one open pitch.
Umicore	Umicore	Client of a RINC affiliate – there is currently one ongoing mandate
Valeo; Valeo North American Corporate	Valeo	Client of a RINC affiliate – there is currently one ongoing mandate
	Valeo S.A.	A RINC employee serves as a Director of Valeo S.A.
Verizon	Verizon	1) RINC client pitch – pitches were subsequently abandoned. 2) A RINC affiliate pitched various transactions in which Verizon was listed as a possible participant and/or interested party – the pitches were subsequently abandoned.
Verizon Wireless	Verizon Wireless	RINC Vendor.
Viasystems Group Inc.	Viasystems Group Inc.	RINC client – there is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.
Visteon	Visteon Corp.	RINC client – there is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases. RINC's engagement by Visteon is substantially completed.
Volkswagen AG	Volkswagen	A RINC affiliate has pitched a transaction in which Volkswagen is listed as a possible participant and/or interested party.

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Volvo	Volvo	Client pitch by a RINC affiliate.
Wells Fargo Bank N.W.	Wells Fargo	Client pitch by RINC – pitch was subsequently abandoned.
WHX Corp.	WHX Corp.	RINC was mandated on a transaction in which WHX was listed as a possible participant and/or interested party. The mandate has been completed.
Zurich	Zurich	A RINC affiliate conducted pitches for various transactions in which Zurich was listed as a possible participant and/or interested party. The pitches were subsequently abandoned.